



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

April 3, 2006

The Honorable Julian H. Raney, Jr.
Chief Judge
City of Roanoke General District Court
P.O. Box 997
Salem, VA 24153

As part of our audit of the Virginia District Court System, we have audited the cash receipts and disbursements of the City of Roanoke General District Court and the associated magistrates from the Twenty-third Judicial District for the period January 1, 2005 through December 31, 2005.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system and in the Magistrates' records; evaluate the Court's and the Magistrates' internal controls; and test compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court and the Magistrates properly stated, in all material respects, the amounts recorded and reported in the financial management system and in the Magistrates' records; no material weaknesses in internal controls; and no instances of noncompliance with applicable laws, regulations, and policies.

We discussed these comments with the Chief Magistrate on March 31, 2006 and with the Clerk on April 3, 2006 and we acknowledge the cooperation extended to us by the Court and the Magistrates during this engagement.

A handwritten signature in black ink, appearing to read "Walter J. Kucharski".

AUDITOR OF PUBLIC ACCOUNTS

WJK:sks

cc: The Honorable Francis W. Burkart, III, Judge
The Honorable Jacqueline F. Ward Talevi, Judge
The Honorable M. Frederick King, Judge
Ronald S. Albright, Clerk
Kozuo Webb, Chief Magistrate
Paul Delosh, Director of Technical Assistance
Supreme Court of Virginia